

Panaji, 11th June, 2003 (Jyaishta 21, 1925)

SERIES I No. 10

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

### No. 4

#### GOVERNMENT OF GOA

Department of Revenue

#### Notification

28/1/97-RD(4231)

In exercise of the powers conferred by section 75 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), as in force in the State of Goa, and all other powers enabling it in that behalf, the Government of Goa is pleased to make the following rules.

(a) *Short title and commencement.*— (1) These rules may be called the Goa Stamp (Determination of True Market Value of Property) Rules, 2003.

(2) They shall come into force at once.

(2) *Definitions.*— (1) In these rules unless the context otherwise requires,—

(a) "Act" means the Indian Stamp Act, 1899 (Central Act 2 of 1908);

(b) "Registering Officer" means the officers authorised to register documents under the Registration Act, 1908 (Central Act 16 of 1908);

(c) "Section" means a section of the Act.

(2) Words and expressions used in these rules, but not defined therein, shall have the meanings respectively assigned to them under the Act.

3. *Other particulars to be fully and truly set forth in the instrument as required by section 27 of the Act.*— The following particulars shall also be fully and truly set forth in the instrument relating to immovable property chargeable with ad valorem duty, namely:—

(a) Land use zone as laid down under the Goa Town and Country Planning Act, 1974 (Act 21 of 1975);

(b) Whether the land in question is covered under any special statute in force in the State, which fixes a specific land value.

4. *Annual statement of rates of immovable property.*— (1) The Collectors shall prepare an annual statement of rates showing average rates of lands situated in every Taluka, Municipality or local body area in their respective district with the help of such other officers as may be appointed by the Government from time to time and submit the same for approval to the Government, latest by 31st October of each year.

(2) The data in respect of average rates of lands in every Taluka, Municipality or local body area shall be arranged in the annual statement of rates as far as possible in ward-wise/zone-wise manner in respect of urban properties and in respect of rural, developing and coastal properties, taluka-wise and village-wise, as the case may be. For the purpose of average annual rates, properties may be divided into groups, sub-groups or classes after taking into account the type of the land, types of construction, location and situational advantages or disadvantages of property. While working out the average rates of land, the Collector

shall take into account the established principles of valuation and any other details that are deemed necessary.

(3) The Government shall, by an order, notify annual statement of rates showing average rates of land situated in every Taluka, under the heads "urban, developing, coastal, rural and similar areas" (hereinafter called the "annual statement of rates") as soon as they are made for the first time, and, thereafter, every year on the 1st day of January, taking into account the average rates of lands prepared and submitted by the Collectors.

(4) (a) If the Government is not in a position to notify the annual statement of rates as mentioned in sub-rule (3) above, on the 1st day of January in any year due to any unforeseen administrative difficulties or otherwise, the rates mentioned in the annual statement of rates for the year immediately preceeding thereto shall continue to be in force as modified by interim orders to be similarly notified as and when deemed necessary, keeping in view the change in market rates of immovable properties.

(b) Pending the completion of preparation of the annual statement of rates as laid out in sub-rule (3) above, the Government may, by order, issue interim statement of rates by classifying the land under different categories like municipal areas, developing areas, rural areas, coastal areas and other categories which shall remain in force till the coming into force of the annual statement of rates in terms of sub-rule (3) of rule 4.

(5) The Collector shall annually supply to the Registering Officers in the district, a copy of the above annual statement showing the average rates of lands situated within his jurisdiction. Every registering officer shall cause a copy of such statement to be affixed at the notice board of the Registration Office.

(6) Every Registering Officer, shall, while registering any instrument produced before him for registration, verify the market-value of land from the above statement and if the market-value as stated in the instrument is less than the minimum value prescribed in the statement, he shall refer the same to the Collector of the District for determination of the true market-value of the property which is the subject-matter of the instrument and for determination of the proper duty payable thereon:

Provided that if the parties agree to pay the differential amount on the spot, the Registering Officer may allow fixation of adhesive stamps thereon to cover the difference endorsing his signature and date of fixation near the stamps so affixed:

Provided further that whenever a certificate about market-value of a particular property is issued by the Government, semi-Government body, a Government Undertaking or a Local Authority on the basis of pre-approved values, then the value stated in such certificate issued by an appropriate authority or determined by the bodies referred to above, shall be deemed to be the true market-value of that property.

(7) All the Registering Officers shall, by the 30th of the following month, send to the Collector for revision of the annual statement of rates, in which consideration for the subject property is stated to be more than the notified annual statement of rates.

(8) All the Land Acquisition Officers (other than Collector) appointed under the Land Acquisition Act, 1894 (1 of 1894) or any other Act for the time being in force in respect of acquisition of lands and properties for public purpose shall, whenever the amount of compensation awarded by them is higher than the rates in the annual statement of rates issued by the Government under this rule, send a copy of such award to the Collector for taking it into consideration while making revision of annual statement of rates, referred to in sub-rule (3), within 30 days from the date of payment of compensation.

5. *Procedure to be followed by the Collector of the District for determining true market-value of property under sections 31 and 47-A.*— Where any instrument of the nature described in section 31, or as the case may be, in section 47-A,—

(a) is referred to the Collector of the District for determination of the true market-value of the property which is the subject-matter of such instrument and for the proper duty payable thereon, or

(b) where the Collector of the District on his own, proposes to examine the instrument under sub-section (3) of section 47-A for the purpose of satisfying himself as to the correctness of the market-value of the property which is the subject-matter of the instrument and for the proper duty payable thereon, the Collector of

the District shall hold an inquiry and for that purpose follow the following procedure, namely:—

(i) Upon receipt of the reference or upon his deciding to proceed in the matter on his own, the Collector of the District shall issue a notice to every person by whom, and in whose favour, the instrument is executed, requiring every such person to submit, within thirty days from the date of service of notice upon him, his representation in writing, justifying the market-value of the property set forth in the instrument.

(ii) The Collector of the District may,—

(a) record the statement of the person on whom the notice has been served; or

(b) call for any information or record from any public office, officer or authority under the State Government or any local authority; or

(c) record statement from any member of the public, officer or authority under the State Government or any local authority; or

(d) call upon the parties to be present on the date specified in the notice and on such other dates as may be fixed by him from time to time and at the same time intimating that the matter would be heard *ex parte* if the party fails to appear on the due date.

(iii) On hearing the parties and after considering the objections, if any, and all the relevant factors and evidence placed before him, the Collector of the District shall pass a final order determining the true market-value of the property, the duty payable on the instrument and penalties, if any, imposed and communicate the order to the parties. Thereafter, he shall take steps to collect the difference in the amount of stamp duty and the penalty, if any, as recovery of arrears of land revenue, if necessary.

(iv) A copy of the order together with the records received shall, thereafter, be returned by the Collector to the authorities or persons concerned for record.

6. *Appearance through advocates or authorised agents in inquiries.*— In any inquiry under these rules, any party to an instrument may appear, either in person or through an Advocate or any authorised agent.

7. *Manner of service of notice and order to the parties.*— Any notice or order under these rules shall be served in the following manner, namely:—

(i) In the case of any company, society or association of individuals, whether incorporated or not, the notice or order shall be served,—

(a) on the Secretary or any Director or other principal officer of the company, society or association of individuals, as the case may be; or

(b) by sending it by registered post with acknowledgment due, addressed to the company, society or association of individuals, as the case may be, at its registered office, or if there is no registered office, then, at any place where the company, society or association of individuals, as the case may be, carries on business.

(ii) In the case of any firm, the notice or order shall be served,—

(a) upon any one or more of the partners; or

(b) at the principal place at which the partnership business is carried on, upon any person having control or management of the partnership business at the time of service.

(iii) In the case of a family, the notice or order shall be served upon the person in management of such family or of the property of such family.

(iv) In the case of any individual person, the notice or order shall be served,—

(a) by delivering or tendering the notice or order to the person concerned or to his Advocate or authorised agent; or

(b) by delivering or tendering the notice or order to some adult member of the family; or

(c) by sending the notice or order to the person concerned as above by registered post with acknowledgment due; or

(d) if none of the aforesaid modes of service is practicable, by affixing the notice or order in some conspicuous part of the last known place of residence or business of the person concerned.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Revenue).  
Panaji, 9th June, 2003.